

FILED
U.S. DISTRICT COURT

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH JUN 26 A 9:03
CENTRAL DIVISION DISTRICT OF UTAH

BY: DEPUTY CLERK

UNITED STATES OF AMERICA,

Petitioner,

vs.

THARON JOE VALENCIA,

Respondent.

ORDER ADOPTING REPORT AND
RECOMMENDATION

Case No. 1:07-CV-49 TS

The United States of America filed a petition to enforce its two February 7, 2007 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). On April 10, 2007, the Court issued an Order to Show Cause, which referred this matter to Magistrate Paul M. Warner under 28 U.S.C. § 636(b)(3).

This matter is before the court for consideration of the Magistrate Judge's Report and Recommendation, which was issued on June 4, 2007.¹ The Magistrate Judge recommends that the Court finds that Respondent has failed to show cause as to why he should not be compelled to

¹ Docket No. 18.

comply with the Summons and that Respondent provide the IRS with the information sought within twenty days from the date of this Court's adoption of the recommendation.

No objections to the Report and Recommendation have been filed and the time for such has since expired. In cases where there is no objection, the court applies the "clearly erroneous" standard.² The Court has considered the pleadings in the file and the Report and Recommendation and finds that the findings of the magistrate judge were not clearly erroneous.

It is therefore

ORDERED that the Magistrate Judge's June 4, 2007 Report and Recommendation is
ADOPTED IN FULL. It is further

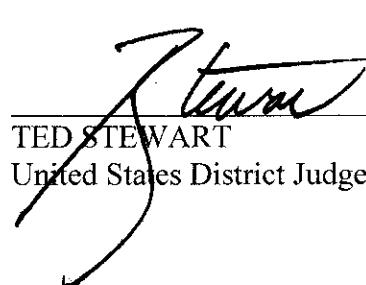
ORDERED, ADJUDGED AND DECREED that Plaintiff's must provide the IRS with the information sought within twenty days from the date of this ORDER. It is further

ORDERED that all other Motions in this matter are MOOT.

The Clerk of Court is directed to close the file forthwith.

DATED this 26th day of June, 2007.

BY THE COURT:



TED STEWART

United States District Judge

²*Ocelot Oil Corp. v. Sparrow Indus.*, 847 F.2d 1458, 1464 (10th Cir. 1988).